File No. 266 of 1931.

Collection No.

19

Resident's Office,

Bangalore.

Pros. / Serial Nos. 1---4.

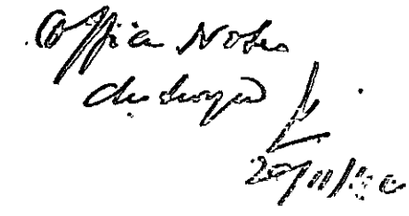
Subject.

Jurisdiction in the matter of assessment to income-tax of officials of the Posts and Telegraphs Department in the Civil and Military Station of Bangalore.

Previous References.	Later References.

S. 97. (Blue).

DGPR—1653S&P—(M-1937)—19-12-32—60,000.

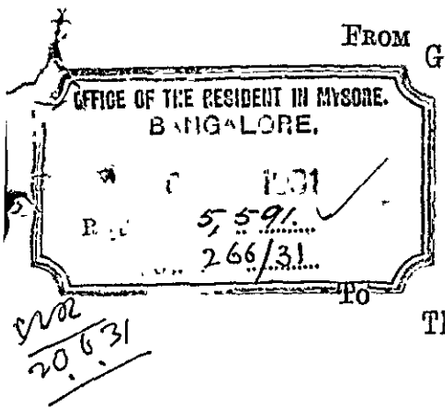


CORRESPONDENCE.

No.I.T.Sal/31.

Office of the
Collector and Assistant Commissioner of Income-tax,
Civil and Military Station, Bangalore,

Dated the 5th June 1931.



FROM G. H. Cooke, Esq., M.C., I.C.S.,
COLLECTOR AND ASST. COMMR. OF INCOME-TAX,
CIVIL AND MILITARY STATION,
Bangalore.

20631

To The Commissioner of Incometax,
Civil and Military Station, Bangalore.

~~*Subject:*~~—

SIR,

I send herewith the file of correspondence that took place between the Incometax Officer, Fifth Circle, Madras and the Incometax Officer, C & M Station, Bangalore on the subject of jurisdiction over Posts and Telegraphs Officials in the C & M Station. It will be seen therefrom that the Incometax Officer, V Circle, Madras, has claimed to have jurisdiction over these officers by virtue of the Notification referred to in para 24 of the Incometax Manual, Third edition, page 118 while the Incometax Officer, Bangalore has held that the jurisdiction of the Incometax Officer, V Circle, has been ousted by the application of the Indian Incometax Act to the C & M Station. Up-to-date the Incometax Officer, Bangalore, continues to assess the officials of the Posts and Telegraphs Department who are residents of the Civil and Military Station. Even after it was pointed out that no loss would accrue to Government by continuing the present procedure, the Incometax Officer, Madras desires that the point should be settled by the higher authorities. I accordingly refer the point for your decision as contemplated in para 105 of the Incometax Manual, Third edition, page 200.

Not put up as unnecessary now.

If the point that the Incometax Officer, V Circle, may assess these officials on income from salary and the Incometax Officer, C & M Station, can assess these persons on income from salary plus income from other sources is conceded, it will lead to unnecessary duplication of work. Either the Incometax Officer, Madras, or the Incometax Officer, C & M Station, may be empowered to assess these persons on the entire income. As the Incometax Officer, Madras, cannot obviously assess these persons on their income from "other sources", it would be convenient and advisable to allow the Incometax Officer, C & M Station, to ~~xxx~~ continue to assess these persons as heretofore.

I have the honour to be,

Sir,

Your most obedient servant,

SM. Collector & Asst. Commr. of Incometax.

5/6/31

No 5246 Ests. I & Revs. 23rd July 1931
266-1931.

DRAFT.

From

Secretary to the Resident
&
Commissioner of Income-tax.

To

The Commissioner of Income-tax,
Madras.

Assessment to income-tax of officials of the Postal and Telegraph Department in the Civil and Military Station of Bangalore.

Sir,

I have the honour to forward a copy of a letter No. I.T.Sal/31, dated the 5th June 1931, from the Assistant Commissioner of Income-tax, Civil and Military Station of Bangalore (with enclosures in original) and to request that I may be favoured with your views in the matter.

I have etc.,

14/7

Secretary to the Resident
&
Commissioner of Income-tax.

× to be kindly returned with reply.

CVR
13.7.31

Rec 15/7
Desp 17.

3

Office of the Commissioner of Incometax,

No.453/31. Madras: Dated the 12th August, 1931.

From

F. H. SENNECK, ESQ., I.C.S,

Commissioner of Incometax, Madras.

To

The Secretary to the Hon'ble the Resident in Mysore,
and Commissioner of Incometax,

Civil and Military Station,

Bangalore.

Sir,

Assessment - Incometax - Officials of the Posts and Telegraphs Department in the Civil and Military Station, Bangalore - Your letter No.5241/266-1931 dated 23rd July, 1931.

(B) S.N.2

I agree that the Incometax Officer, Civil and Military Station, Bangalore, may continue to assess the Officials of the Posts and Telegraphs Department who are resident in the Civil and Military Station, Bangalore.

I have the honour to be,

Sir,

Your most obedient servant,

For Commissioner.

1389

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
14 AUG. 1931
Regd. No. 7827
Ex. No. 266/31

WR. 15-8-31.

4

№ 6187 Ca. 246. 26th Aug. 1931

From

The Secretary to the Resident
and
Commissioner of Income-tax.

To

The Collector and Asstt. Commr.
of Income-tax,
C & M Station, Bangalore.

Assessment to income-tax of officials of the Postal and Telegraph Department in the Civil and Military Station of Bangalore.

Sir,

With reference to your letter No.I.T.Sal/31, dated the 5th June, 1931, on the above subject, I am directed to inform you that the Commissioner of Income-tax, Madras, who was addressed in the matter, agrees that the Income-tax Officer, Civil and Military Station, Bangalore, may continue to assess the officials of the Posts and Telegraphs Department who are resident in the Civil and Military Station of Bangalore.

S.N. 1 (A)

25.8.31

Encl 6 S.V.C. (Ret'd)

2. The enclosures to your letter are returned.

I have, etc.,

SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

22.8.31